ABSTRACT OF THE DISCLOSURE

A decoding circuit inputs a data stream D3 which has been multiplexed at different sampling frequencies, and separates it into two audio data D1 and D2 at different sampling frequencies, which it supplies to buffers. The output of the buffer is inputted to an up-sampling circuit, which, along with performing up-sampling at a frequency which corresponds to a processing unit of data of which the time delay amount is predetermined, also suppresses aliasing distortion. On the other hand, the output of the buffer is inputted to a delay buffer, which delays it by a time delay amount the same as that due to the up-sampling circuit. By doing this, the reproducing phases of the two streams of audio signals are coincided.